



**DMSO**

# ***DMSO Financial Status Reports***

**24 April 1996**



# Background

- **Both obligation and expenditure rates are closely monitored by the OSD Comptroller.**
  - **Deviations (i.e. low obligations and expenditure rates) are prime indicators of poor performance**
  - **Institutionalized time lag in established DoD reporting system is not acceptable excuse for low apparent rates**
- **Accurate accounting of expenditures by month is a critical part of DMSO financial reporting requirements to OSD.**
  - **DMSO requires accurate AND TIMELY feeder reports from the field**
  - **Standardized “fill-in-the-blank” format with mechanism for electronic submission can help.**



# **DMSO Financial Reporting Guidance**

- **Guidance presented by DMSO at AMG-9**
  - **Obligation goals**
  - **Expenditure tracking**
  - **Periodic performance reviews**
- **Formal guidance sent to AMG members on 1 March 96**
  - **Specified format for DMSO Status Report (DMSOSR)**
    - **Progress Report - monthly report of achievements, problems, solutions**
    - **Financial Report - Summary of budgeted, projected, and actual expenditures**
  - **Called for “graphical format” [unspecified] for Financial Report**



# Updated Guidance

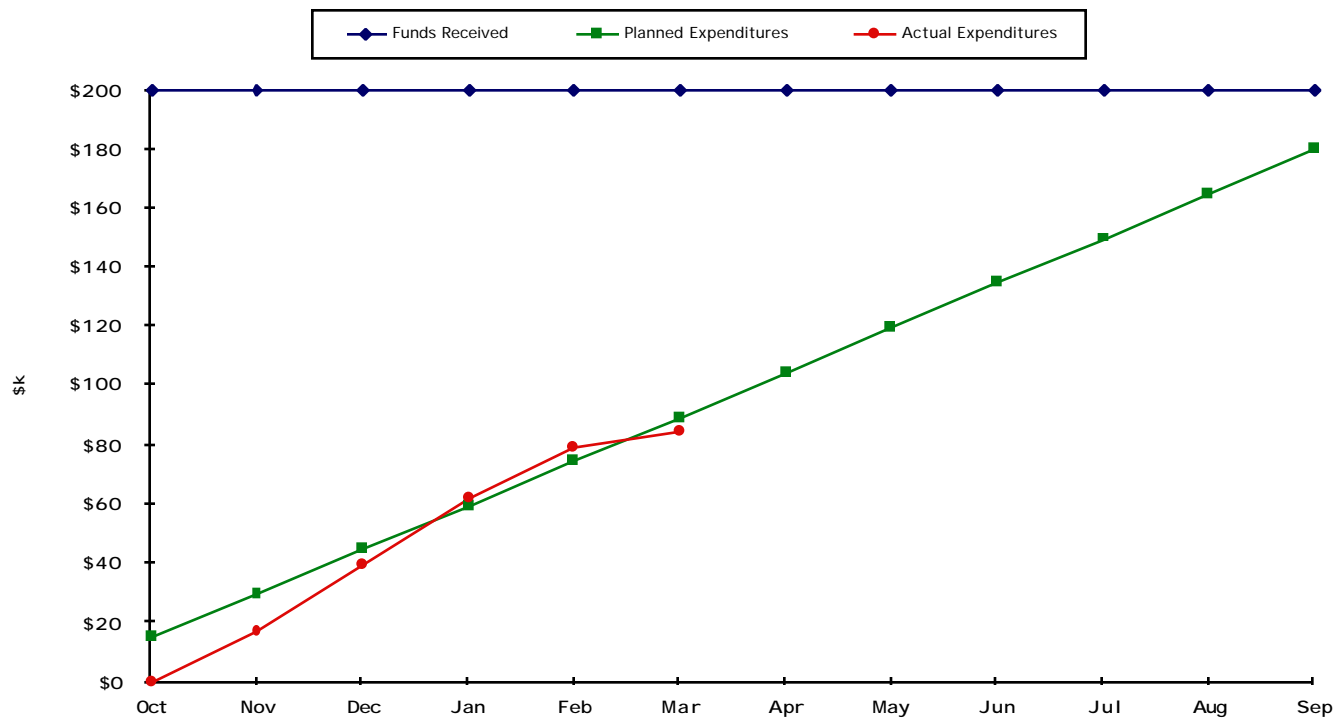
- **Standardized format for graphical Expenditure Report distributed to AMG and AMGTECH on 17 April.**
- **Replaces “Figure 2” of original DMSO guidance.**
- **Two versions available in Excel workbook**
  - **Project Expenditure Report - consolidates data by budget line item (AMG member program, supporting study, etc.)**
  - **MIPR Report - expenditure data for individual MIPRs**
- **Combines monthly expenditure data with graphical display of overall budget, plus “planned vs actuals”**
- **Should be submitted to DMSO monthly (for MIPRs  $\geq$ \$50k), starting 30 days after initial funding is received.**
  - **Electronic submission preferred, but not required**
  - **Quarterly submission for MIPRs  $<$ \$50k**



# MIPR Report

MIPR Number DWAM60000  
Report Period Ending 31-Mar-96  
Program HLA (XYZ Federation)  
Reporting Organization Sample Organization

Date of Report 17-Apr-96



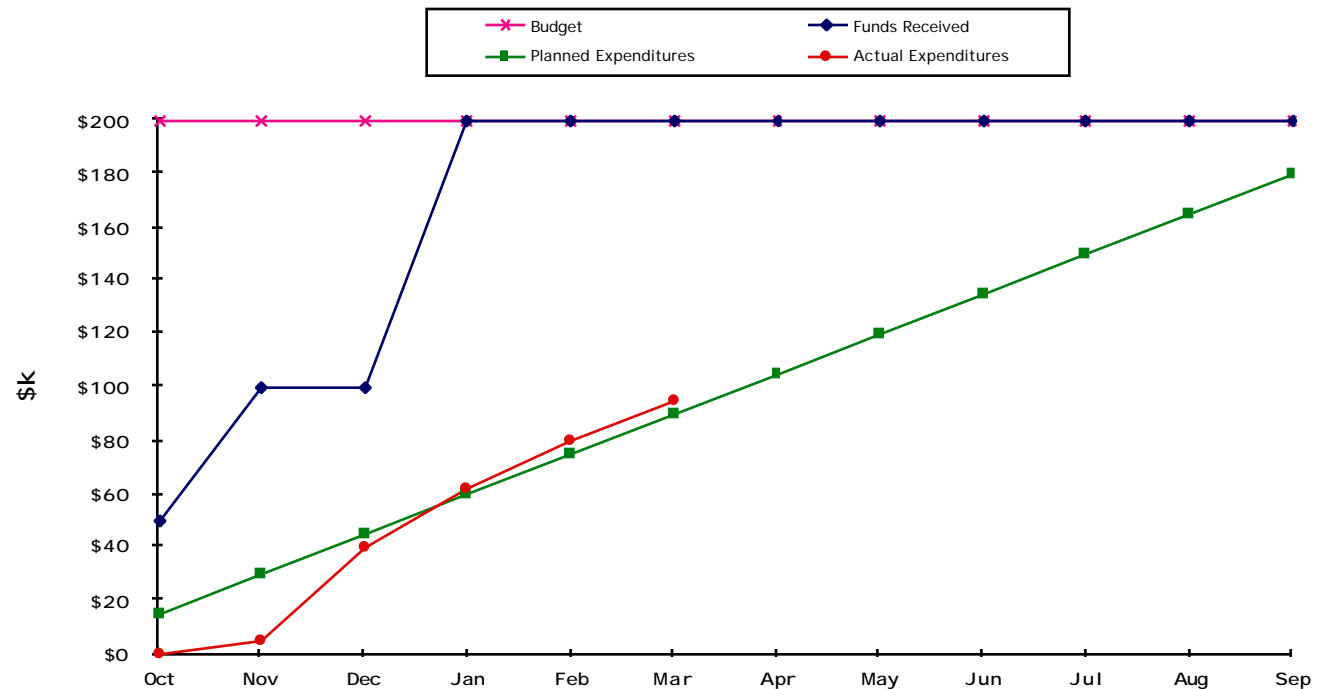
(All amounts cumulative, in \$k)

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Funds Received	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0
Planned Expenditures	\$15.0	\$30.0	\$45.0	\$60.0	\$75.0	\$90.0	\$105.0	\$120.0	\$135.0	\$150.0	\$165.0	\$180.0
Actual Expenditures	\$0.0	\$17.5	\$40.0	\$62.0	\$80.0	\$85.0						
Deviation (planned-actual)	\$15.0	\$12.5	\$5.0	(\$2.0)	(\$5.0)	\$5.0						
% Expended (expended/rec'd)	0.00	8.75	20.00	31.00	40.00	42.50						



# Project Report

Date of Report 17-Apr-96  
Report for Period Ending 31-Mar-96  
Program HLA (XYZ Federation)  
Reporting Organization Sample Organization



(All amounts cumulative, in \$k)

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Budget	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0
Funds Received	\$50.0	\$100.0	\$100.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0	\$200.0
Planned Expenditures	\$15.0	\$30.0	\$45.0	\$60.0	\$75.0	\$90.0	\$105.0	\$120.0	\$135.0	\$150.0	\$165.0	\$180.0
Actual Expenditures	\$0.0	\$5.0	\$40.0	\$62.0	\$80.0	\$95.2						
Deviation (planned-actual)	\$15.0	\$25.0	\$5.0	(\$2.0)	(\$5.0)	(\$5.2)						
% Expended (expended/rec'd)	0.00	5.00	40.00	31.00	40.00	47.60						



# DoD Expenditure Requirements

- DoD defines “expenditures” as a charge against available funds, evidenced by a voucher claim or other document approved by competent authority.
- Expenditure requirements (by month of the fiscal year), REGARDLESS of when money is received by DMSO or sent to the executing activities:

<u>Month</u>	<u>Rate (%)</u>
1 (Oct)	0.3
2 (Nov)	2.6
3 (Dec)	5.4
4 (Jan)	8.6
5 (Feb)	12.3
6 (Mar)	18.0
7 (Apr)	23.6
8 (May)	32.7
9 (Jun)	34.4
10 (Jul)	40.1
11 (Aug)	48.2
12 (Sep)	55.0